



Inspiring Excellence

## **Internship Report**

**On**

**Accounting recording and analysis of transactions on The Taj  
Indian Kitchen, Australia.**

**Submitted to:**

**Asphia Habib**

**Lecturer**

**BRAC Business School**

**BRAC University**

**Submitted by:**

**Alave Nela Tori**

**ID: 13304083**

**Submission date: September 02, 2018**

## Letter of Transmittal

September 02, 2018

Asphia Habib

Lecturer

BRAC Business School

BRAC University

Subject: Submission of Internship Report.

Dear Ma'am,

I would like to submit this report entitled “Accounting recording process and analysis of transactions” Case study on Taj Indian Kitchen, prepared at Taj Indian Kitchen, as a part of the requirement for my Internship under the BBA Program of BRAC Business School, BRAC University.

The period of my internship from May 2018 to July 2018 at Taj Indian Kitchen has been inordinately enriching learning experience for me. I have tried to apply all the knowledge that I gathered from BRAC Business School in the last 4 years of my educational life in scrutinizing the accounting recording processes and the broad spectrum of international and practical accounting. I sincerely hope the quality of this report meets the standards of your expectations, fulfills the internship requirements and finds your acceptance. I also thank you for your guidance, support and time without which this experience would not have been as fruitful. I shall be glad to oblige, should you require any elaboration or clarification on any issue pertaining to this report.

Sincerely,

.....

Alave Nela Tori

ID: 13304083

BRAC Business School

## Acknowledgment

I am whole heartedly grateful to Allah for all the blessings. I would like to acknowledge my sincere gratitude to Abdul Kareem, the founder and head chef of Taj Indian kitchen, and my supervisor in the organization. He has given me his valuable time and full support in carrying out the steps that were required to make my internship report. I am thankful tp him for helping me out with sale accounting information, and all other pertinent information that I required for this study.

I am much obliged to my honorable mentor Asphia Habib for directing me throughout this report. Without your apprenticeship and continuous support, it would be quite impossible for me to do the arrangements and procedures of this report. The in-depth understanding that I've received from you was very helpful for me. I am immensely thankful to you for giving me your time and your valuable insights into the project.

I would also like to acknowledge the entire crew of Taj Indian Kitchen for helping me out with all the rules and regulations of working in an international restaurant environment and wecoming me as a part of their crew in this short period of time. Lastly, and most importantly I would like to thank my husband, without his support and effort I would not be able to get the international internship experience.

Inspiring Excellence

## Executive Summary

Accounting is a broad subject in a world of finance, the accounting process and financial transaction differ from one business to another. The Taj Indian Kitchen Australia is one of the unique Indian-Middle Eastern fusion cuisine restaurants. It has earned its place as one of the top trending travel and eateries in Roma, Queensland, Australia. Despite being just a startup and a small business, their business model is not weak; rather one of the most clever business strategies pulled to optimize profits, simplify accounting process and daily recordings and doing the business by spreading the love. It is a startup business, which is the very first halal restaurant in Roma, Queensland, Australia. The business started its journey with the concept of being the first halal restaurant in the city, through which they got the first movers advantage. Abdul Kareem, the founder of Taj Indian Kitchen and the head chef of the restaurant is the sole entrepreneur of the business. Since the business is new to the world of restaurant business and comparatively a small business, therefore they maintain daily recording system under the supervision of Abdul Kareem. Hence it becomes easier to find out any error, if made, in the whole accounting system

Inspiring Excellence

## Contents

Acknowledgment .....	3
Executive Summary .....	4
Taj Indian Kitchen: An Overview of the organization .....	6
Introduction .....	7
Objectives .....	8
Objective 1: Analyzing National Economy of Australia .....	8
Objective 2: Current Status of the industry .....	10
Objective 3: Small Business Accounting Process in Australia Esp. Restaurants .....	10
Objective 4: Accounting process and transaction analysis of the <i>Taj Indian Kitchen</i> .....	16
<b>Methodology</b> .....	18
Findings.....	19
<b>Recommendations</b> .....	20
Conclusion .....	20

BRAC  
UNIVERSITY  
Inspiring Excellence



## Taj Indian Kitchen: An Overview of the organization

---

The Taj Indian Kitchen is a small restaurant business in Queensland Australia in the Northeast of the country bordered by the Northern Territory. The restaurant is still in the startup stage as it is new and just started this year in the early March, 2018. It is an Indian restaurant serving Halal Indian cuisine from *Bread & Rice* to *Desi Desserts & Tea* to traditional *South Indian Entrée, curries and vegetarian courses*. As it is a small restaurant business, the organizational structure is quite different from any other regular business, as restaurants tend to have a day in, day out bookings. They do not serve at bookings or reservation, however they are planning it by the end of 2018. They cook everything fresh out of the kitchen/oven and serves it while it is crisp. Mr. Abdul Kareem Uddin is the Head Chef of the kitchen and cooks almost everything by himself.; with him, he has a few employees to help doing regular chores, like setting up the kitchen, serving, customer management, quality control, kitchen help, associate chefs, accountants, etc. Their recipes are as much authenticated royal as it can be. Taj symbolizes the crown of a royal during the Mughals, hence the rich meals and cooking are at the era are rejuvenated at this restaurant with modern touches.

Inspiring Excellence



## Introduction

---

This case study is based on the accounting process and analysis of transactions on The Taj Indian Kitchen, which is situated in McDowell, Roma, Queensland, Australia. The Taj Indian Kitchen is a startup restaurant business opened by the Head Chef Mr. Abdul Kareem Uddin himself, who is from India and as to provide comforting halal desi food; he initiated the business keeping in mind the needs of the community and their well-being by serving them the best delicious halal-healthy foods. Their accounting transactions are a day to day bookkeeping of inventories, supplies, and sales and then the fixed amount of deliveries, employee salaries, restaurant rent, taxes, utility bills, etc. Also quarterly, they have to bring in an inspector for quality and hygiene inspection, which is, an international policy for every restaurant business in the developed countries. They also have seasonal menus and schedule system for customer availability and time orientation and festival offers time to time to attract customers and bring in more cash flow. The restaurant business is a tough business, hence continuous renovation, noting customer feedback, following the economy also while keeping the quality is onerous. As the restaurant menu is targeted towards a fusion of middle-eastern and Indian cuisine, they have to maintain the authentic cooking style and tastes to match the richness. The living cost in Australia is quite expensive and the weather is comparatively hot than the Asian region hence, they need to mind that too while strategizing their business model. They have special *Kebabs* and *vegetarian* meals for health-conscious foodies and cater to another category of foods depending on the occasion.

Inspiring Excellence



## Objectives

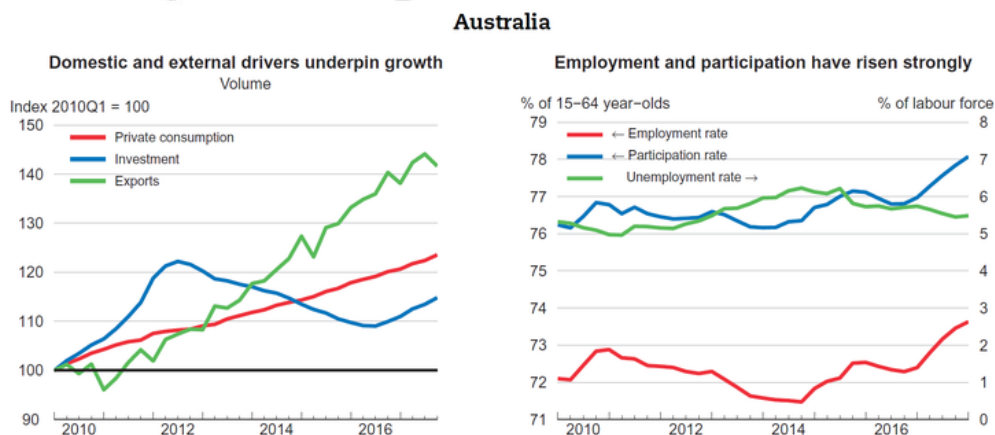
The primary objectives of this report/case are to accounting recording and analysis of transactions of restaurant businesses in Australia. It also includes the policies, trend, and strategies implemented in the industry and the methods new restaurant business like the *Taj Indian Kitchen* is opting for it. As it is a broad subject, a breakdown of several objectives of the industry, economy, small business accounting process and lastly restaurant business process will recapitulate to the main topic of business transaction analyzation and accounting process of the *Taj Indian Kitchen*, Au.

### Objective 1: Analyzing National Economy of Australia

**In this section, I will be analyzing the economic condition and trends of Australia from 2017 to May 2018 and its forecast, as accounting and economy are correlated.**

According Organisation for Economic Co-operation and Development (**OECD**) as of May 2018 the economy of Australia will increase at a sturdy rate of 3%. Businesses will see growth, the increment in investments is expected with boosts in exports as new resource sector capacity comes on stream. Eventually, inflation and wages will catch up.

It is also projected by the central bank that a hike in the cost of living at the end of the year, including increment in the labor force as price-wages will catch up with the pace. That being said, it may not affect small businesses like restaurants in the non-metro area, but the



Source: OECD Economic Outlook 103 database; and OECD Labour Force Statistics database.





consumer behavior is expected to change with the flow of the economy. A brief graphical projection of the economy by the central bank is given below.

### Australia: **Demand, output, and prices**

	2014	2015	2016	2017	2018	2019
	Current prices AUD billion	Percentage changes, volume (2015/2016 prices)				
<b>GDP at market prices</b>	1 611.4	2.5	2.6	2.3	2.9	3.0
Private consumption	913.1	2.4	2.9	2.7	2.0	2.0
Government consumption	285.4	4.3	4.2	3.8	2.9	2.0
Gross fixed capital formation	424.0	-3.4	-2.3	3.2	3.3	3.9
Final domestic demand	1 622.6	1.2	1.8	3.0	2.5	2.4
Stockbuilding <sup>1</sup>	- 0.3	0.0	0.1	-0.1	-0.4	0.0
Total domestic demand	1 622.3	1.3	1.9	2.9	2.1	2.4
Exports of goods and services	332.1	6.3	6.8	4.0	4.3	3.8
Imports of goods and services	343.0	1.7	0.4	7.7	4.2	6.1
Net exports <sup>1</sup>	- 10.9	0.9	1.3	-0.8	0.0	-0.5
<i>Memorandum items</i>						
GDP deflator	—	-0.8	1.2	3.4	0.6	0.8
Consumer price index	—	1.5	1.3	2.0	2.1	2.3
Core inflation index <sup>2</sup>	—	2.1	1.5	1.7	1.9	2.2
Unemployment rate (% of labour force)	—	6.1	5.7	5.6	5.4	5.3
Household saving ratio, net (% of disposable income)	—	6.7	4.9	3.0	2.4	2.0
General government financial balance (% of GDP)	—	-1.1	-1.5	-0.5	-0.2	0.2
General government gross debt (% of GDP)	—	40.6	42.2	43.0	41.3	39.2
Current account balance (% of GDP)	—	-4.7	-3.0	-2.4	-2.6	-3.0

1. Contributions to changes in real GDP, actual amount in the first column.

2. Consumer price index excluding food and energy.

Source: OECD Economic Outlook 103 database.



## Objective 2: Current Status of the industry

**Here the trend of the restaurant market, consumer pool, habit and all the essentials regarding the Food industry is going to be analyzed.**

As it is visible from the previous research/objective that growth is adamant and there is less likely that the Restaurant or Food industry is going to be affected by it. As lifestyle is changing in an ever so busy and productive economy, consumers now turn to restaurants more than ever to save time on preparation and hang out and enjoy the social life while consuming at the restaurants. Changing social trends and growing economy in the past five years is leading the restaurant industry to a solid growth, for which more and more restaurants are popping up in Australia comparing to fast food joints. People of Australia loves to sit, enjoy the comforts of a restaurant, consume while socializing or even working. Which not only increase productivity but also contributing to the economy immensely. As a result, the industry is expected to see an annualized growth of 3.5% over the five years through 2017-18, to \$20.1 billion. However, industry revenue is anticipated fall by 0.5% in the current year, due to limited consumer spending on industry services caused by falling discretionary incomes and negative consumer sentiment. Consumer demand for quality food and dining experiences has fueled industry revenue growth over the past five years.

### **Industry Threats & Opportunities**

- The growth in revenue is being inflamed by the rising consumer demand of quality food and the interior dining designs with unique experiences.
- The restaurant operators are being influenced to change the interior design and renovate their restaurants due to the change in behavior of the consumers.
- The industry revenue growth is expected to be driven by the consumers' evolving demand for unique fashionable venues.

## Objective 3: Small Business Accounting Process in Australia Esp. Restaurants

**The structure and process of small and large business are like David and Goliath. Hence, the strategy is also different from each one. Each category of business has a different approach.**



Every restaurant needs a set of reports for the daily, weekly, monthly, and annual monitoring of the financial health of the business.

**Daily sales report:** Every single restaurant should have a daily sales report. The daily sales report is your quintessential end-of-day report that measures costs, sales, and future sales. Revenue (sales, tax, tips, and credit card fees) are reconciled against settlement (accounts receivable, cash and credit card deposits, discounts and coupons, gift certificates redeemed). The result is either cash over or short – but in an ideal world, you are at zero.

What it shows:

- How much I made that day
- How much I comped that day

**Chart of accounts:** When it comes to restaurant accounting, the chart of accounts categorizes the money you spend and receive. The chart of accounts records high-level transactions like revenue, expenses, assets, liabilities, cost of goods sold, and equity. Each of these buckets is further classified into smaller ones, such as meat costs, alcohol costs, staff wages, marketing, utilities, laundry, etc.

Accounting software aggregates chart of accounts, which automatically populates reports with the correct information.

What it shows:

- An overview of the major financial reports, like the income statement, balance sheet and the cash flow statements.
- A high-level point of reference when comparing numbers to industry averages and keeping track of expenses.

**Income ( P&L) statement:** The income statement goes by many names: profit and loss statement, statement of earnings, or statement of operations. Income statement reflects sales and costs and reconciles items like sales volume, food costs, labor costs, operating costs, and profits.



Owner and the accountant can use their income statement to review the total revenue and expenses of the business over a period of time.

What it shows:

- An overall profitability health check.
- A guiding post to drive business decisions (cut costs, identify ways to increase revenue, or change business strategy)

**Cash flow statement:** Cash comes in, and goes out. Your cash flow report (or statement of cash flows) tracks the flow of cash. When cash comes in, it is called “cash in” or “inflow”. When cash goes out, it is called “cash out” or “outflow”. Cash flow statements list the state of business operations, investments, debt, and financing.

What it shows:

- How much money one has on hand, currently
- Operating cash flow: whether one is able to generate enough positive cash flow to maintain or grow the business’s operations or whether one should seek external financing

**Balance sheet:** A balance sheet lists all the assets, liabilities, and equity. Assets are things one’s own, like equipment, inventory, and straight cash. Liabilities are things like vendor bills and restaurant equipment loans.

The balance sheet also shows one’s equity, so is net worth; it is what is left over at the end of the day when assets are subtracted from liabilities. A negative number means I owe more money than I actually have. My goal? Make the number positive. This could mean reducing operating costs or finding ways to generate more income to cover debts.

What it shows you:

- My actual financial position
- My debt load



**Revenue report:** Revenue reports display total expected revenue for a period and how the revenue is split between food and drink. I can use revenue reports as a financial projection tool to anticipate how much revenue I will generate in the future.

While long-term trend analysis is important, one should also log revenue reports on the daily and weekly. I can also use my revenue reports to show how to set realistic sales targets and evaluate operations. What it shows:

- My total revenue
- Average revenue per table, per customer
- Average number of receipts and tables

**Controllable costs report:** My controllable costs are the restaurant expenses I can control. Controllable costs reports are responsible for tracking my food and beverage inventory and my labor so that I can determine my operating margin and calculate my prime cost – an essential KPI for every restaurateur. What it shows:

- Labor and food costs
- Daily and weekly cost monitoring
- Cost increases to inventory or labor

**Financial forecast:** Financial forecast gives a rough estimate of how much revenue will generate in the future. Financial forecast uses one's total revenue, gross profit, and operating profit percentage to show how much I am spending on controllable expenses and non-controllable expenses – and the profit left over.

What it shows:

- Current fiscal conditions
- Estimated future revenue



## Bookkeeping Processes

Restaurant accounting is also made up of essential bookkeeping processes that keep one's business running. While he/she will most likely hire an accountant or bookkeeper to handle most of these processes, here is what one needs to know so I am at least speaking the language.

**Account reconciliation:** Account reconciliation proves that I have accounted for all transactions and that the amount of cash in your checking account is actually correct. Note that modern accounting software can automate account reconciliation.

To reconcile accounts:

- Look at all recorded financial transactions.
- Comparing my records against bank statements, credits cards, and other financial transactions to ensure the records match. I am also checking to see if my transactions made it from the customer's hand to the bank.
- My accountant or bookkeeper will reconcile all bank accounts, payroll liabilities, credit accounts, loans, lines of credit, and financing sources.

Reconciling accounts keeps me aware of lost checks, incorrect deposits, or cash variances. Account reconciliation also catches accounting errors and keeps track of my transactions.

**Accounts payable:** Accounts payable is a bookkeeping process that handles paying invoices from vendors and suppliers, including food inventory. A locked down accounts payable process allows one to pay the bills on time and without error so that the restaurant's inventory shipments remain on schedule.

The owner should always reconcile accounts payable before putting my invoices into my accounting software. To do this, I can use a process known as the "Three Way Match." First, looking at the restaurant's purchase order, then my receiving order, and finally, the vendor invoice. Make sure that what was ordered was fulfilled, and the amount owed is correct. Once complete, you can proceed with paying the invoice.



**Payroll:** Payroll is responsible for calculating and distributing employees' paychecks. Payroll also keeps a financial record of deductions, bonuses, vacation, sick time, and overtime.

Every employee has a record of their pay, which is included in year-end reports and other financial statements.

Some things one should know about payroll:

- Payroll is complex and time-consuming
- Not every employee will be paid the same: some are paid an hourly rate, another by salary
- Payroll must also track hours and tips
- His/her business will need to withhold various taxes and manage deductions
- Owner going to want to hire an expert to do payroll – trust us

### **Key performance indicators (KPIs)**

Finally, one's restaurant's success will be measured against key performance indicators. KPIs are what one will obsess over as a business owner – they dictate the financial outlook of your restaurant.

Here is the ultimate list of restaurant business KPIs one may lose sleep over.

**Prime costs:** Prime costs are one of the most important KPIs for restaurateurs. Prime costs account for all the costs required to produce and distribute one's product. For every dollar that comes in, the prime cost is the amount of that dollar that goes to people (owner's staff) and product (restaurant's menu items).

This is the **formula for prime costs:**

$$\text{Cost of Goods Sold (CoGS)} + \text{Total Labor Cost} = \text{Prime Cost}$$

**Ideal prime cost ratio:** 55%–60%

Then there is **CoGS and CoGS ratio**, the



**the formula for Cost of goods sold (CoGS):**

$[\text{Beginning Inventory of F\&B}] + [\text{Purchases}] - [\text{Ending Inventory}] = \text{CoGS for the period}$

**Breakeven point:** Breakeven point represents how much revenue one needs to earn to cover their expenses.

This is the **formula for breakeven point:**

$$\text{Total Fixed Costs} \div ( (\text{Total Sales} - \text{Total Variable Costs}) / \text{Total Sales} ) \\ = \text{Breakeven Point}$$

OR

$$\text{Fixed Costs} / (1 - (\text{Variable Costs} / \text{Sales})) = \text{Breakeven Point}$$

**Ideal breakeven point:** a surplus!

#### **Objective 4: Accounting process and transaction analysis of the *Taj Indian Kitchen***

This is the final and core objective of all the research which leads to understanding the business and process.

As Taj Indian Kitchen is a startup restaurant, it has done and still doing over the expectation at initial days. As it is a fairly small business, it gets the advantage of avoiding some human resource issues. The work of the restaurant is pretty simple. In an ordinary day, they start by getting the supplies from locals at around 5 am. Then they strategize their whole day schedule like (cooking, cleaning, bookkeeping, employee attendance, expected customers, etc.) As it is a walk-in restaurant at the moment, they do not have to work around a lot for bookkeeping and transactions. They accept card transaction and cash too. For inventories, they have to prepare it daily, weekly, even monthly depending on the inventories. Not all the edible food stays fresh for a longer period hence the variation. After the morning supply is done, they prepare a special recipe for the day to compliment customers with a random chef special. The food prices are quite affordable in and around \$20 AUD. The restaurant has a manager who takes care of the customers, waiters to take orders and a cashier/bookkeeper for the day to manage the transaction. Eventually, the owner checks the book after the restaurants closing for recording journals. According to one of the





manager, their estimated daily sales is around two to three thousand AUD depending on the weather or the season. Like in Ramadan, their sales were lower than any other average month. So, to sum up, their accounting process:

- A budget is structured for a particular week/month
- Supplies are purchased accordingly and subtracted from the budget
- Transactions are done on daily basis based on CoGP and CoGS
- The transaction is done either by cash or on credit
- Rent, deliveries, utility bills, taxes, salaries are fixed
- Bookkeeping is done at the end of the day and weekly basis
- Profits are reinvested to renovate and change the restaurant according to demands and season.

In addition they maintain detailed and comprehensive report of the following accounting processes:

- Monthly comprehensive sales ledger
- Monthly Cost analysis report
- Monthly ending inventory report
- Monthly sales analysis report
- Monthly stock variation report
- Monthly Stocktake report
- Monthly Item Yield summary
- Quaterly promo report

Inspiring Excellence



## Methodology

---

The first objective of the report is researched to establish a baseline of the research country's economy. Because to analyze any business' accounting process and transaction analysis, it needs to be compared to a benchmark for accomplishment. Which also helps to analyze any particular industry or business. There is a saying that small businesses are the backbone of a nation, as they carry most of the revenue of a country.

The objective of the second analysis was done to apprehend the overview of the industry we are researching, as it simplifies lots of complexities, calculations, and decisions being taken by any particular business. For example, the growth of an industry does not necessarily mean the growth of all the business in that industry, so depending on the uniformity of the data and the methods they are interpreted clarifies the economic pattern of an industry.

The third objective was the most important objective, as depending on this our primary objective is accomplished. In this portion, how small business works, special the accounting process of restaurants is explained briefly in detail. Not only that how bookkeeping is done is also shortly explained at the end of the accounting process.

Lastly, in the fourth objective, it is explained based on the points of the third objective, that which structure the Taj Indian Kitchen is following.

As this is a case study and a research report, all of the data which have been collected is from secondary reliable sources and also from the restaurant itself.



## Findings

---

As the restaurant is a startup, hence the findings are short, such as

- The restaurant maintain a monthly “stock variation” in details which includes Item, Open stock, Stock in, Transfers, Raw wastes, credits, End stocks, Usage, Project usage, Variance, % Difference, \$ Difference, usage cost value.
- They keep record of each of their stock which is excludes food items and is named as “Stocktake Sheet”. This includes, Item Number, Item Description, Supplier units (unit, quantity, count), Inner units (unit, quantity, count), our count unit (unit, quantity, count).
- They maintain monthly Comprehensive Sales Ledger
- They also maintains Quality Cost Analysis with the following formula:  
$$\text{Actual Product Sales} - \text{Discounted meals} + \text{Employee meals} + \text{Discount meals} + \text{Manager Meals} = \text{Optimum Cost} - \text{Stock variation} = \text{Projected P\&L cost}.$$
- They maintain Item Yields Summary which includes Item description, UOM, Optimum Yield, Current Yield, Unit Difference, \$ Difference, % of Product Sales.
- Monthly ending inventory report is prepared.
- Sales analysis Report is also done on a monthly basis.
- They maintain promo report on a quarterly basis.

Inspiring Excellence



## Recommendations

---

Taj Indian Kitchen being a startup business, is maintaining its organization in a pretty good way. However, every organization do have some drawback. In this three months I noticed few drawbacks of this organization.

- Taj Indian Kitchen do not have any software system for recording each of their transaction and maintaining the accounting systems. They do record their transactions in excel and later on this information are used for maintaining different accounting processes. Therefore, I would recommend them to use a specific software where they could gather all their information.
- They believe on cash or card, i.e. instant payment. They do not have any credit sales system. Being a small business which is the appropriate system, however, credit sales could increase their customer in the long run. Therefore, I would recommend them to maintain a credit sales system.
- Md Abdul Kareem Uddin, pays all his staffs on an hourly and daily basis. This becomes a problem to maintain properly maintain the wages account. Hence, I would recommend the business to pay its staff on a weekly basis.

Other then these recommendation, I did not get to see any limitations, as the textbook concept of accounting is a bit different to actual accounting and that is also of a small restaurant in a developed economy/country.

Inspiring Excellence

## Conclusion

---

Understanding basic accounting is the first step of the accounting process, once it mastered, bookkeeping can be followed up simply. Even though bookkeeping differs from one person to another. As it is a complex process, a different person does the bookkeeping in their own method and language to encrypt their transaction in the eye of someone who does not have enough knowledge of accounting recording. It was an eye-opening experience enjoying the food and



culture while understanding their business process and model. There is zero no error in their process except integration of management information system for the ease of bookkeeping and transactions.





## References

© 2017 The Intermedia Group Pty, L. (2017). *Eating Out in Australia 2017*. hospitalitymagazine.com.au.

(2018, March). Retrieved from The Taj Indian Kitchen: <http://www.thetajqueenstown.co.nz>

*Conference – 2015*. (2015). Retrieved from Reserve Bank of Australia:

<https://www.rba.gov.au/publications/confs/2015/nicholls-orsmond.html>

Griffith, M. (2017, November 14). *2018 Restaurant Trends: Industry*. Retrieved from Rewards Network:

<https://www.rewardsnetwork.com/blog/2018-restaurant-trends-industry/>

MACKLIN, B. (n.d.). *Restaurant Accounting 101: How To Manage Your Bookkeeping*. Retrieved from

Touch Bistro: <https://restaurantsuccess.touchbistro.com/touchbistro-blog/restaurant-accounting-101-how-to-manage-your-bookkeeping>

*Restaurants - Australia Market Research Report*. (2018, March). Retrieved from IBISworld:

<https://www.ibisworld.com.au/industry-trends/market-research-reports/accommodation-food-services/restaurants.html>

Inspiring Excellence



Inspiring Excellence



Description	Quantity	Food Cost Price \$.cccc	Food Cost Value \$.cc	Food Cost as % Prod Sales
BACON & EGG MUFFIN	13	0.7773	\$10.10	0.0027 %
BACON & EGG MUFF VM	2	0.9664	\$1.93	0.0005 %
HASH BROWN	2	0.1891	\$0.38	0.0001 %
EX Sweet & Sour Sce	3	0.0974	\$0.29	0.0001 %
EX Sweet & Sour Sce	1	0.0974	\$0.10	0.0000 %
EX Barbeque Sce	2	0.1133	\$0.23	0.0001 %
Sugar Packets	3	0.0068	\$0.02	0.0000 %
Splenda Packets	4	0.0161	\$0.06	0.0000 %
Salt Packet	18	0.0000	\$0.00	0.0000 %
NO THANKS	2	0.0000	\$0.00	0.0000 %
LRG COKE	1	0.2032	\$0.20	0.0001 %
SML WATER	2	0.0000	\$0.00	0.0000 %
MED WATER	3	0.0000	\$0.00	0.0000 %
LRG WATER	2	0.0000	\$0.00	0.0000 %
WATER 600ml	6	0.3729	\$2.24	0.0006 %
Ham and Cheese Poket	2	0.4187	\$0.84	0.0002 %
Full Cream Milk for Sml	173	0.1700	\$29.41	0.0078 %
Full Cream Milk for Stnd	151	0.2400	\$36.24	0.0096 %
Full Cream Milk for Lrg	224	0.2650	\$59.36	0.0156 %
Full Cream Milk for Macch	32	0.0100	\$0.32	0.0001 %
Full Cream Milk for Tea	7	0.0600	\$0.42	0.0001 %
Skim Milk for Sml	40	0.2040	\$8.16	0.0022 %
Skim Milk for Stnd	38	0.2880	\$10.94	0.0029 %
Skim Milk for Lrg	53	0.3180	\$16.85	0.0044 %
Skim Milk for Macchiato	2	0.0120	\$0.02	0.0000 %
Skim Milk for Tea	1	0.0720	\$0.07	0.0000 %
Soy Milk for Sml	3	0.2952	\$0.89	0.0002 %
Soy Milk for Stnd	5	0.4168	\$2.08	0.0005 %
Soy Milk for Lrg	9	0.4602	\$4.14	0.0011 %
Ful Crm Mlk Smlcd Lte/Chc	1	0.2000	\$0.20	0.0001 %
Ful Crm Mlk St lcd Lat/Ch	4	0.3000	\$1.20	0.0003 %
Ful Crm Mlk Lr lcd Lat/Ch	10	0.4000	\$4.00	0.0011 %
SML CHOCOLATE SHAKE	1	0.4069	\$0.41	0.0001 %
Ful Crm Mlk SmlHt Chc/Chai	5	0.1750	\$0.88	0.0002 %
Ful Crm Mlk StHt Chc/Chai	8	0.2600	\$2.08	0.0005 %
Ful Crm Mlk LrHt Chc/Chai	6	0.3500	\$2.10	0.0006 %
SML STRAWBRY SHAKE	1	0.4187	\$0.42	0.0001 %
Skrm Mlk Sml Hot Choc/Chai	4	0.2100	\$0.84	0.0002 %
Skrm Mlk Lrg Hot Choc/Chai	4	0.4200	\$1.68	0.0004 %
Soy Mlk Std Hot Choc/Chai	3	0.4515	\$1.35	0.0004 %
Soy Mlk Lrg Hot Choc/Chai	7	0.6078	\$4.25	0.0011 %
LRG ICED COFFEE	1	0.8923	\$0.89	0.0002 %
CHEESEBURGER	3	0.6288	\$1.89	0.0005 %
BIG MAC	33	1.1901	\$39.27	0.0104 %
O/N CHICKEN n CHEESE	1	0.9444	\$0.94	0.0002 %
SML FRIES	3	0.2539	\$0.76	0.0002 %
LRG FRIES	158	0.5077	\$80.22	0.0211 %
GC Spcy Bflo Crpy Chicken	1	2.9831	\$2.98	0.0008 %
LRG ICED LONG BLACK	3	0.2345	\$0.70	0.0002 %
Birthday Cupcake	1	1.0463	\$1.05	0.0003 %
LRG COFFEE FRAPPE	2	1.4683	\$2.94	0.0008 %
\$1 HASH BROWN AOS TRIAL	5	0.1891	\$0.95	0.0003 %
24 Pc Nuggets	1	3.5461	\$3.55	0.0009 %
DBL BEEF 'N BACON	4	1.1458	\$4.58	0.0012 %
Single Loded Frie w Gravy	4	0.4764	\$1.91	0.0005 %
3 PIECE McNUGGETS	1	0.4433	\$0.44	0.0001 %
GF Raspberry Torte	1	1.7381	\$1.74	0.0005 %
LRG CARAMEL SUNDAE	1	0.5678	\$0.57	0.0002 %
OREO McFLURRY	1	0.3547	\$0.35	0.0001 %
Hazelnut Syrup 15 ml Shot	1	0.0861	\$0.09	0.0000 %
Caramel Syrup 15 ml Shot	1	0.0861	\$0.09	0.0000 %
Hazelnut Syrup 30 ml Shot	1	0.1723	\$0.17	0.0000 %
Vanilla Syrup 30 ml Shot	1	0.1719	\$0.17	0.0000 %

**Figure: Promo Report of June 2018**





Closing Stock on Hand	Item Group	Stock Value
	Food	\$29,633.46
	Paper	\$8,650.51
	Operating	\$85.02
	Promotional	\$0.00
	Office	\$0.00
	Non-Product	\$0.00
	Happy Meal Premium	\$562.72
<b>Total Closing Stock on Hand</b>		<b>\$38,931.71</b>

<b>Waste</b>	Finished Waste	\$311.35
	Raw Waste	\$625.81
	<b>Total Food Cost</b>	<b>\$937.16</b>
	Finished Waste	\$38.07
	RawWaste	\$0.00
	<b>Total Paper Cost</b>	<b>\$38.07</b>
	<b>Total Waste Cost</b>	<b>\$975.23</b>
<b>Promo</b>	Food Cost	\$575.60
	Paper Cost	\$160.44
	<b>Total Cost</b>	<b>\$736.04</b>
<b>Discount</b>	Food Cost	\$261.99
	Paper Cost	\$37.77
	<b>Total Cost</b>	<b>\$299.76</b>
<b>Crew Meals</b>	Paper Cost	\$55.35
<b>Manager Meals</b>	Paper Cost	\$75.67

#### Food and Paper Cost Details

	Food	Paper
Starting Inventory	\$31,722.85	\$8,141.51
Purchases	\$85,834.98	\$12,833.18
Completed Promo Total	\$575.60	\$160.44
Raw waste Total	\$625.81	\$0.00
Finished waste Total	\$311.35	\$38.07
Police promo	\$261.99	\$37.77
Ending Inventory	\$29,633.46	\$8,650.51
	<b>\$86,149.62</b>	<b>\$12,087.90</b>
Product Net Sales	\$379,340.68	22.71%
		3.19%

$$\text{Inventory Turnover} = \frac{\text{Food Cost \$}}{((\text{Food Starting Inventory \$}) + (\text{Food Ending Inventory \$})) / 2} = 2.81 : 1$$



**Figure: Accounting Summary of June 2018**





Page 29 of 30

Item#	Description	Item Price effective Date	Food Cost effective Date	Selling Price \$.cc	Food Cost Price	Food Cost %	Paper Cost Price	Paper Cost %	Units Made	Waste	Food Cost Of Product	Paper Cost Of Product	PMix % Of Sales
822	Splenda Packets	1-Jul-09	2-Feb-17	\$0.00	\$0.0161	0.00%	\$0.0000	0.00%	23	0	\$0.37	\$0.00	0.00%
9517	Splenda Sweetener	12-Feb-09	2-Feb-17	\$0.00	\$0.0161	0.00%	\$0.0000	0.00%	295	0	\$4.75	\$0.00	0.00%
9906	Steamed Bun	1-Jul-09	1-Jan-05	\$0.00	\$0.0000	0.00%	\$0.0000	0.00%	21	0	\$0.00	\$0.00	0.00%
9531	Strawberry Jam	12-Feb-09	7-Oct-09	\$0.00	\$0.0000	0.00%	\$0.0000	0.00%	15	0	\$0.00	\$0.00	0.00%
801	Strawberry Jam	1-Jul-09	7-Oct-09	\$0.00	\$0.0000	0.00%	\$0.0000	0.00%	8	0	\$0.00	\$0.00	0.00%
9515	Sugar Packets	12-Feb-09	2-May-17	\$0.00	\$0.0068	0.00%	\$0.0000	0.00%	5,394	0	\$36.68	\$0.00	0.00%
821	Sugar Packets	1-Jul-09	2-May-17	\$0.00	\$0.0068	0.00%	\$0.0000	0.00%	77	0	\$0.52	\$0.00	0.00%
935	TAKE AWAY ORDER	1-Jul-09	1-Jan-05	\$0.00	\$0.0000	0.00%	\$0.0000	0.00%	14	0	\$0.00	\$0.00	0.00%
9532	Vegetable	12-Feb-09	7-Oct-09	\$0.00	\$0.0000	0.00%	\$0.0000	0.00%	1	0	\$0.00	\$0.00	0.00%
504	Whipped Butter	1-Jul-09	2-Nov-17	\$0.00	\$0.1030	0.00%	\$0.0000	0.00%	14	0	\$1.44	\$0.00	0.00%
<b>Items with \$0.00 selling price</b>											<b>\$4,192.50</b>	<b>\$118.72</b>	<b>1.09%</b>

Page 30 of 30

Item#	Description	Item Price effective Date	Food Cost effective Date	Selling Price \$.cc	Food Cost Price	Food Cost %	Paper Cost Price	Paper Cost %	Units Made	Waste	Food Cost Of Product	Paper Cost Of Product	PMix % Of Sales
											\$85,658.17	\$0,955.52	
											<b>Food</b>	<b>Paper</b>	
	<b>Projected Cost of Product Made</b>										\$85,658.17	\$0,955.52	
	- Cost of Reg. Promo										\$575.60	\$160.44	
	- Cost of Police Promo										\$261.99	\$37.77	
	- Cost of Completed Waste										\$311.35	\$38.07	
	+ Cost of *Sundry Items										\$379.49	\$2,431.77	
	<b>Projected Cost of Product Sold</b>										<b>\$84,888.72</b>	<b>\$12,151.01</b>	
	QCR % of Product Sold										22.38%	3.20%	
	- Stat Variance %										-0.42%	-0.03%	
	<b>= Projected P&amp;L Cost %</b>										<b>22.80%</b>	<b>3.23%</b>	

Food and Paper Cost based on the Periods Product Sales of **\$379,340.68**

**Menu items with \$0 selling price have a total food cost of \$4,192.50 or 1.11% of Sales**

\* Sundry Items are items that were used during the month but were not assigned to a recipe and therefore are not included in the qcr calculation. The items might include meat seasoning, salt, napkins and cup trays.

#### Quality Cost Analysis

	Retail Value \$	Retail % Food	Food Cost \$	Product Sales %	Retail % Paper	Paper Cost \$	Product Sales %
Actual Product Sales less discounted meals	\$374,178.48	22.38%	\$83,354.04	21.97%	3.20%	\$11,985.65	3.16%
+ Employee Meals EFC	\$1,692.81	22.38%	\$378.82	0.10%	3.20%	\$54.67	0.01%
+ Discount Meals EFC	\$1,155.17	22.38%	\$258.50	0.07%	3.20%	\$37.30	0.01%
+ Manager Meals EFC	\$2,314.22	22.38%	\$517.88	0.14%	3.20%	\$74.73	0.02%
= Optimum Cost			\$84,509.23	22.28%		\$12,152.35	3.20%
- Stock Variation			-\$1,583.37	-0.42%		-\$99.16	-0.03%
= Projected P&L Cost			<u>\$86,092.60</u>	<u>22.70%</u>		<u>\$12,251.51</u>	<u>3.23%</u>

No Problems found with Product mix

Figure:  
Figure: Cost Analysis Report.



Description	Carton	Sleeve	Unit	UOM	Total Units	Unit Price	Total Value	% of Stock	Days	Excessive
BAND ORG BASKET SPICY NUGG ID				Each		2.1275	\$0.00	0.0000%		
Total for Operating							<b>85.02</b>	<b>0.22%</b>		
<b>Paper</b>										
WRAP HAMBURGER	2	0	500	Each	6,500.00	0.0140	\$91.00	0.2337%	202	
WRAP CHEESEBURGER	1	4	0	Each	9,000.00	0.0113	\$101.70	0.2612%	80	
CLAM BIG MAC	2		475	Each	1,475.00	0.0610	\$89.98	0.2311%	19	
BAG FRIES SMALL	1	0	1,550	Each	11,550.00	0.0071	\$82.01	0.2106%	54	
BOX FRIES MEDIUM	1	1,017	0	Each	2,617.00	0.0283	\$74.06	0.1902%	21	
BOX PIE APPLE	0		980	Each	980.00	0.0274	\$26.85	0.0690%	37	
BOX FRIES LARGE	2	1,040	0	Each	3,440.00	0.0355	\$122.12	0.3137%	13	
STIRRER	1	5	160	Each	6,410.00	0.0044	\$28.20	0.0724%	148	
BASE BREAKFAST	1		425	Each	925.00	0.0965	\$89.26	0.2293%	27	
FOAM LID BIG BREAKFAST				Each		0.0955	\$0.00	0.0000%		
CUTLERY SET 2 PIECE	1	0	12	Each	512.00	0.0647	\$33.13	0.0851%	9	
LID BREAKFAST	2	0	200	Each	1,200.00	0.0542	\$65.04	0.1671%	35	
KNIFE PLASTIC SERRATED	1	2	70	Each	1,270.00	0.0260	\$33.02	0.0848%	74	
BAG HASH BROWN	1	0	2,750	Each	5,750.00	0.0091	\$52.33	0.1344%	16	
STRAW REGULAR	2	0	4,750	Each	14,750.00	0.0056	\$82.60	0.2122%	16	
TISSUE CONE WRAP POCO	0	0	1,500	Each	1,500.00	0.0028	\$4.20	0.0108%	10	
CLAM NUGGET 6 PIECE	1		20	Each	820.00	0.0413	\$33.87	0.0870%	9	
BOX NUGGET 20 PIECE				Each		0.1291	\$0.00	0.0000%		
LID REGULAR 12OZ	2	2	32	Each	4,232.00	0.0177	\$74.91	0.1924%	24	
CUP 12OZ SMALL	1	19	0	Each	1,950.00	0.0428	\$83.46	0.2144%	10	
CUP SUNDAE SMALL	0	22	16	Each	1,226.00	0.0340	\$41.68	0.1071%	33	
LID SUNDAE	1	3	0	Each	1,150.00	0.0185	\$21.28	0.0546%	8	
LID CAPPUCCINO LARGE NOT CAFE				Each		0.0422	\$0.00	0.0000%		
SPOON PLASTIC BULK WHITE	1	4	70	Each	1,470.00	0.0202	\$29.69	0.0763%	15	
CAF CUP 5OZ BABYCINO				Each		0.0861	\$0.00	0.0000%		
LID MED/LARGE 16/22OZ	4	18	12	Each	9,812.00	0.0220	\$215.86	0.5545%	16	Excessive ?
CUP 16OZ MEDIUM	4	13	0	Each	4,650.00	0.0626	\$291.09	0.7477%	28	Excessive ?
UTENSIL FORK PLASTIC BULK	1	0	90	Each	1,090.00	0.0289	\$31.50	0.0809%	45	
CAF LID DOMED SMALL FRAPPE	1	17	0	Each	2,775.00	0.0205	\$56.89	0.1461%	104	
CUP 22OZ LARGE	10	14	0	Each	8,560.00	0.0797	\$682.23	1.7524%	22	Excessive ?
WRAP GENERIC SMALL RED	1	0	0	Each	2,000.00	0.0150	\$30.00	0.0771%	0	
NAPKIN DRIVE THRU	1	7	280	Each	9,780.00	0.0083	\$81.17	0.2085%	4	
CUP SUNDAE LARGE	1	16	12	Each	1,692.00	0.0489	\$82.74	0.2125%	65	
SPOON MCFLURRY	0		30	Each	30.00	0.0309	\$0.93	0.0024%	1	
CUP MCFLURRY	1	2	20	Each	1,120.00	0.0942	\$105.50	0.2710%	21	
BOX HAPPY MEAL	3	60	0	Each	1,260.00	0.1135	\$143.01	0.3673%	15	
BAG NUGGET 3 PIECE	1	290	0	Each	790.00	0.0158	\$12.48	0.0321%	26	
STICKER GRILL MADE TO ORDER	0	8	0	Each	4,000.00	0.0077	\$30.80	0.0791%	9	
TRAYMAT NON PROMOTIONAL	1	250	0	Each	2,250.00	0.0266	\$59.85	0.1537%	52	
CLAM MCCHICKEN	3	320	0	Each	1,820.00	0.0634	\$115.39	0.2964%	37	
BAG NO 4	1	1	370	Each	2,870.00	0.0177	\$50.80	0.1305%	25	
TRAYS 4 CUP CARRY	3		66	Each	815.50	0.1310	\$106.83	0.2744%	7	
TRAYS CONE HOLDERS	0	0	620	Each	620.00	0.0465	\$28.83	0.0741%	65	
TRAY WAFFLE CONE HOLDERS	0		100	Each	100.00	0.1240	\$12.40	0.0319%	0	
BAG BREAKFAST NO 16	5	0	100	Each	1,350.00	0.0744	\$100.44	0.2580%	23	
PORTION CUP & LID SET 2.5OZ	0	5	0	Each	1,250.00	0.0395	\$49.38	0.1268%	111	
LID PORTION CONTROL				Each		0.0136	\$0.00	0.0000%		
CUP 24OZ FCB	2	6	22	Each	1,534.00	0.0912	\$139.90	0.3593%	19	
LID 16/24OZ FCB	1	6	20	Each	1,280.00	0.0263	\$33.66	0.0865%	14	
CAFE LID 12OZ (STANDARD)				Each		0.0449	\$0.00	0.0000%		
CUP CLEAR SMALL FRAPPE	1	16	7	Each	2,207.00	0.0500	\$110.35	0.2834%	46	
CAF CUP 12OZ STANDARD	3	14	20	Each	1,796.00	0.1356	\$243.54	0.6255%	11	Excessive ?
CAF CUP 16OZ TALL	7	19	9	Each	3,030.00	0.1720	\$521.16	1.3386%	12	Excessive ?
CAF CUP 8OZ SMALL	1	17	16	Each	1,422.00	0.1064	\$151.30	0.3886%	25	
CAF BAG PASTRY	2	0	40	Each	1,040.00	0.0311	\$32.34	0.0831%	90	
CUP 16OZ FCB	2	9	32	Each	1,832.00	0.0740	\$135.57	0.3482%	34	
CLAM FILET-O-FISH	0		299	Each	299.00	0.0612	\$18.30	0.0470%	15	



**Figure: Ending Inventory report of June 2018**

Item Description	UOM	Optimum Yield	Current Yield	Unit Difference	\$ Difference	% of Prod Sales
90000014 PROD LETTUCE SHREDDED	Kg's	33.00	50.81	69.48	\$339.13	0.09
90000025 FRIES FRENCH	Kg's	8.60	8.92	122.51	\$241.55	0.06
90010022 FRAP MIX COFFEE	Litres	3.94	3.39	-52.35	\$-239.24	-0.06
90001029 JUICE ORANGE CONCENTR	Litres	27.50	20.51	-39.25	\$-197.11	-0.05
90000036 CAF POWDER DRINKING C	Kg's	340.00	506.78	29.92	\$190.74	0.05
90000045 MILK FULL CREAM	Litres	10.00	9.40	-183.82	\$-185.38	-0.05
90001479 SYRUP FCB COCA COLA	Litres	16.00	20.28	69.69	\$157.17	0.04
90010021 FRAP MIX CHOCOLATE	Litres	3.87	3.54	-26.29	\$-117.93	-0.03
90010725 SAUCE GARLIC MAYO	Kg's	32.00	52.36	20.04	\$109.42	0.03
90000076 SUNDAE MIX	Litres	8.30	7.62	-57.49	\$-104.75	-0.03
90000111 SYRUP SHAKE CHOCOLATE	Litres	25.00	14.41	-32.46	\$-101.17	-0.03
90000017 PROD ONIONS FRESH SLI	Kg's	142.00	103.74	-20.46	\$-100.54	-0.03
90011598 CHEESE PARMESAN SHAVE	Kg's	180.00	82.67	-4.87	\$-97.93	-0.03
90012409 SAUCE HOUSE GRILLED	Kg's	42.61	57.56	15.22	\$96.66	0.03
90002604 OIL VEGETABLE	Litres	135.13	127.34	-39.79	\$-83.88	-0.02
90012449 FRAP MIX STRAW & CREA	Litres	3.87	2.75	-17.22	\$-83.25	-0.02
90000107 PROD TOMATOES	Kg's	33.00	36.76	25.67	\$79.45	0.02
90000007 KETCHUP BULK	Litres	92.00	123.21	33.91	\$75.20	0.02
90012488 BIM CASCADE TRAD LEMO	Litres	9.28	6.74	-9.70	\$-71.37	-0.02
90000115 SYRUP POSTMIX COCA CO	Litres	24.00	25.31	34.57	\$66.83	0.02
90012304 SAUCE EOTF GOURMET	Kg's	35.45	55.69	11.15	\$65.93	0.02
90000337 SYRUP POSTMIX SPRITE	Litres	20.50	16.72	-32.14	\$-62.14	-0.02
90010263 CREAM WHIP AEROSOL	Can	25.00	21.18	-17.85	\$-58.55	-0.02
90012171 POWDERED BEEF GRAVY	Kg's	162.87	107.80	-2.86	\$-54.01	-0.01
90010056 COFFEE BEAN	Kg's	68.87	67.65	-5.70	\$-53.20	-0.01
90012497 PROD DRYSLAW	Kg's	37.50	81.00	4.64	\$52.61	0.01
90000011 SAUCE BIG MAC	Can	36.50	31.53	-17.83	\$-48.01	-0.01
90000313 SYRUP POSTMIX FANTA O	Litres	20.50	16.89	-23.21	\$-44.87	-0.01
90001481 SYRUP FCB RASPBERRY	Litres	17.50	346.88	19.82	\$44.70	0.01
90000005 PROD PICKLES	Packets	258.75	228.87	-10.62	\$-43.33	-0.01
90005820 CAF SYRUP SUGAR	Bottles	50.00	186.29	9.54	\$42.93	0.01
90000291 SHAKE MIX	Litres	3.70	3.51	-27.01	\$-42.49	-0.01
90009931 SAUCE MUSTARD POUCH	Packets	450.00	191.91	-36.71	\$-40.40	-0.01
90010561 SAUCE BIM CARAMEL	Litres	172.00	0.00	6.00	\$39.38	0.01
90010275 SAUCE BIM COFFEE	Litres	172.00	97.74	-5.72	\$-37.38	-0.01
90009329 PROD ONION RED RINGS	Packets	37.00	49.55	6.79	\$32.78	0.01
90000986 MILK SOY	Litres	10.00	8.30	-17.45	\$-30.31	-0.01
90000055 SPRAY OIL 15L	Litres	1,176.00	655.15	-10.72	\$-29.42	-0.01
90012529 GARNISH CHOC MILK FLA	Kg's	50.00	37.50	-1.50	\$-27.47	-0.01
90002947 CAF POWDER VANILLA CH	Kg's	33.33	28.28	-2.95	\$-22.53	-0.01
90000254 SAUCE MCCHICKEN	Can	36.50	34.01	-8.04	\$-20.92	-0.01
90012457 MILK LACTOSE FREE FC	Litres	10.00	9.21	-11.68	\$-20.44	-0.01
90012501 SAUCE BUFFALO 250ML	Litres	93.94	135.58	2.11	\$19.00	0.01
90010995 TOPPING MCFLURRY M&M	Kg's	26.47	27.84	1.31	\$18.92	0.01
90002566 PROD CUCUMBER	Each	20.00	174.50	8.72	\$18.12	0.01
90000312 SYRUP SHAKE VANILLA	Litres	25.00	35.90	6.41	\$17.53	0.01
90010063 CAF COFFEE DECAFFINAT	Kg's	68.90	40.39	-1.03	\$-17.40	-0.01
90001583 CAF SYRUP WHITE CHOCO	Bottles	50.00	2.00	-3.84	\$-17.26	-0.01
90012335 SAUCE PERI PERI	Kg's	26.66	45.14	2.43	\$14.34	0.00
90000341 CAF SYRUP VANILLA	Bottles	50.00	42.15	-3.22	\$-13.84	0.00
90010967 PROD SPINACH	Packets	10.00	12.77	5.25	\$13.15	0.00
90005833 MILK ICED COFFEE 2 LT	Litres	2.66	2.53	-6.49	\$-12.73	0.00
90000302 TOPPING CHOCOLATE	Litres	32.50	31.22	-2.63	\$-11.25	0.00
90011533 SAUCE TOMATO CHILLI	Kg's	44.00	-85.33	2.20	\$9.88	0.00

**Figure: Item Yields Summary of June 2018**



Item	Open Stock	Stock-In	Trans-fers	Raw Waste	Credits	End Stock	Usage	Proj. Usage	Variance	% Diff	\$ Diff	Usage Cost Value
BOX LOADED FRIES SHARED	325	400	0	0	0	550	175	174	-1	-0.57	-\$0.21	\$36.38
BAG 3PCE SPICY NUGGETS	0	0	0	0	0	0	0	0	0	0.00	\$0.00	\$0.00
BOX PIE GENERIC	0	0	0	0	0	0	0	0	0	0.00	\$0.00	\$0.00
INSERT FRIES CYT	450	0	0	0	0	450	0	0	0	0.00	\$0.00	\$0.00
Paper Supplies	Totals							Positive Variations			\$921.18	0.24%
								Negative Variations			-\$1,020.34	-0.27%
								Group Total Variation			-\$99.16	-0.03%
Operating Supplies												
LINER PREP PAN NON STICK	4,320	0	0	0	0	2,600	1,720	5670	3,950	69.66	\$129.16	\$56.24
Operating Supplies	Totals							Positive Variations			\$129.16	0.03%
								Negative Variations			\$0.00	0.00%
								Group Total Variation			\$129.16	0.03%
Non-Product Supplies												
RONALD SOCKS	0	0	0	0	0	0	0	0	0	0.00	\$0.00	\$0.00
Non-Product Supplies	Totals							Positive Variations			\$0.00	0.00%
								Negative Variations			\$0.00	0.00%
								Group Total Variation			\$0.00	0.00%
Happy Meal Premium Supplies												
NCHM PREMIUMS	475	2,950	0	0	0	750	2,675	2541	-134	-5.27	-\$100.54	\$2,007.05
Happy Meal Premium Supplies	Totals							Positive Variations			\$0.00	0.00%
								Negative Variations			-\$100.54	-0.03%
								Group Total Variation			-\$100.54	-0.03%
Grand Totals for all Item Groups								Positive Variations			\$1,579.05	0.42%
								Negative Variations			-\$2,844.00	-0.75%
								Total Variation			-\$1,264.95	-0.33%

**Figure: Stock Variation of June 2018**



Inspiring Excellence



Item	Open Stock	Stock-In	Transfers	Raw Waste	Credits	End Stock	Usage	Proj. Usage	Variance	% Diff	\$ Diff	% of Prod Sales
<b>Food Supplies</b>												
PROD LETTUCE SHREDDED	20	130	0	1	0	20	129	198	69	35.05%	\$339.13	0.0890%
FRIES FRENCH	720	3,312	0	2	0	708	3,322	3445	123	3.56%	\$241.55	0.0640%
FRAP MIX COFFEE	88	371	0	0	0	84	375	322	-52	-16.25%	-\$239.24	-0.0630%
PROD LETTUCE SINGLE LEAF	756	2,856	0	26	0	560	3,026	1602	-1,424	-88.89%	-\$231.68	-0.0610%
JUICE ORANGE CONCENTRATE	125	90	0	0	0	60	155	115	-39	-34.06%	-\$197.11	-0.0520%
CAF POWDER DRINKING CHOCOLATE	13	74	0	0	0	26	61	91	30	32.91%	\$190.74	0.0500%
MILK FULL CREAM	120	3,061	0	0	0	135	3,046	2862	-184	-6.42%	-\$185.38	-0.0490%
COND SUGAR SACHETS	6,910	5,200	0	0	0	5,860	6,250	30313	24,063	79.38%	\$163.63	0.0430%
BUN BRIOCHE FROZEN	364	0	0	1	0	48	315	3	-312	-10400.00%	-\$161.87	-0.0430%
SYRUP FCB COCA COLA	128	240	0	0	0	107	261	330	70	21.11%	\$157.17	0.0410%
BACON CRISPY	1,600	3,840	0	44	0	2,400	2,996	2608	-389	-14.90%	-\$146.11	-0.0390%
CHICKEN CRISPY WM	876	2,200	0	67	0	880	2,130	2225	95	4.27%	\$133.26	0.0350%
FRAP MIX CHOCOLATE	81	294	0	0	0	63	312	285	-26	-9.22%	-\$117.93	-0.0310%
SAUCE GARLIC MAYO	14	36	0	0	0	18	32	52	20	38.88%	\$109.42	0.0290%
SUNDAE MIX	100	690	0	0	0	87	703	646	-57	-8.91%	-\$104.75	-0.0280%
SYRUP SHAKE CHOCOLATE	8	88	0	0	0	20	77	44	-32	-73.46%	-\$101.17	-0.0270%
PROD ONIONS FRESH SLIVERED	10	80	0	0	0	14	76	55	-20	-36.87%	-\$100.54	-0.0270%
CHEESE PARMESAN SHAVED	7	12	0	0	0	10	9	4	-5	-117.92%	-\$97.93	-0.0260%
SAUCE HOUSE GRILLED	14	37	0	0	0	8	43	59	15	25.96%	\$96.66	0.0250%
OIL VEGETABLE	165	660	0	0	0	135	690	650	-40	-6.12%	-\$83.88	-0.0220%
FRAP MIX STRAW & CREAM	39	35	0	0	0	14	60	42	-17	-40.73%	-\$83.25	-0.0220%
CAF HAM SLICES	1,364	4,872	0	0	0	937	5,299	4700	-599	-12.74%	-\$83.20	-0.0220%
PROD TOMATOES	55	230	0	0	0	60	225	251	26	10.24%	\$79.45	0.0210%
KETCHUP BULK	47	84	0	0	0	32	100	134	34	25.33%	\$75.20	0.0200%
BEEF SAUSAGE PATTIES	2,956	2,970	0	41	0	2,700	3,185	2976	-209	-7.02%	-\$73.97	-0.0190%
CHICKEN TENDERS	945	1,008	0	70	0	1,113	770	646	-124	-19.20%	-\$72.30	-0.0190%
BIM CASCADE TRAD LEMONADE 5L	11	30	0	0	0	6	35	26	-10	-37.74%	-\$71.37	-0.0190%
BUN GOURMET	930	2,760	0	17	0	334	3,339	3531	192	5.44%	\$68.16	0.0180%
SYRUP POSTMIX COCA COLA	195	585	0	0	0	147	633	668	35	5.18%	\$66.83	0.0180%
CAF LOAF PINE/A & COCONUT	118	192	0	0	0	157	153	112	-41	-36.61%	-\$66.30	-0.0170%
SAUCE EOTF GOURMET	10	15	0	0	0	6	20	31	11	36.34%	\$65.93	0.0170%
PIE APPLE	300	980	0	15	0	443	822	620	-202	-32.58%	-\$63.69	-0.0170%
SYRUP POSTMIX SPRITE	68	195	0	0	0	88	175	142	-32	-22.58%	-\$62.14	-0.0160%
CREAM WHIP AEROSOL	42	96	0	0	0	21	117	99	-18	-18.00%	-\$58.55	-0.0150%
BEEF PATTIES 3:1	427	1,408	0	53	0	484	1,298	1247	-51	-4.09%	-\$57.76	-0.0150%
POWDERED BEEF GRAVY	3	8	0	0	0	3	8	6	-3	-51.07%	-\$54.01	-0.0140%
COFFEE BEAN	69	320	0	0	0	67	322	316	-6	-1.80%	-\$53.20	-0.0140%
PROD DRYSLAW	1	4	0	0	0	1	4	9	5	53.70%	\$52.61	0.0140%
BACON RASHER	5,520	11,600	0	80	0	3,760	13,280	13046	-234	-1.79%	-\$51.43	-0.0140%
BEEF PATTIES DELUXE 3:1	1,080	0	0	36	0	240	804	771	-33	-4.28%	-\$50.10	-0.0130%
SAUCE BIG MAC	25	140	0	0	0	34	131	113	-18	-15.76%	-\$48.01	-0.0130%
SYRUP POSTMIX FANTA ORANGE	57	150	0	0	0	75	132	109	-23	-21.33%	-\$44.87	-0.0120%
SYRUP FCB RASPBERRY	15	0	0	0	0	15	0	20	20	100.00%	\$44.70	0.0120%
PROD PICKLES	34	88	0	0	0	30	92	81	-11	-13.05%	-\$43.33	-0.0110%
CAF SYRUP SUGAR	5	2	0	0	0	3	4	13	10	73.16%	\$42.93	0.0110%
SHAKE MIX	120	490	0	0	0	71	539	512	-27	-5.28%	-\$42.49	-0.0110%
CHEESE SLICES REGULAR	8,064	27,216	0	52	0	6,048	29,180	28696	-484	-1.69%	-\$42.40	-0.0110%
SAUCE MUSTARD POUCH	30	96	0	0	0	62	64	27	-37	-134.52%	-\$40.40	-0.0110%
SAUCE BIM CARAMEL	1	0	0	0	0	7	-6	0	6	0.00%	\$39.38	0.0100%
SAUCE BIM COFFEE	14	6	0	0	0	7	13	8	-6	-75.96%	-\$37.38	-0.0100%
SYRUP HOT CAKE	360	1,200	0	0	0	620	940	1098	158	14.39%	\$33.29	0.0090%
PROD ONION RED RINGS	5	24	0	0	0	9	20	27	7	25.35%	\$32.78	0.0090%
PROD EGGS FRESH	2,145	7,200	0	58	0	1,500	7,787	7667	-120	-1.57%	-\$31.22	-0.0080%
MILK SOY	25	132	0	0	0	55	103	85	-17	-20.52%	-\$30.31	-0.0080%
BUN REGULAR	980	9,180	0	47	0	1,309	8,804	8637	-167	-1.93%	-\$30.19	-0.0080%
CAF DONUT STRAWBERRY	9	120	0	0	0	58	71	45	-26	-57.78%	-\$29.97	-0.0080%
CAF TORTE CHOC RASPBERRY GF	51	0	0	0	0	21	30	13	-17	-130.77%	-\$29.55	-0.0080%
SPRAY OIL 15L	24	0	0	0	0	0	24	13	-11	-79.53%	-\$29.42	-0.0080%
CHEESE COON TASTY	2,880	7,680	0	36	0	1,824	8,700	8487	-213	-2.51%	-\$29.20	-0.0080%
BEEF PATTIES 5:1	0	4,050	0	29	0	2,475	1,546	1503	-43	-2.86%	-\$29.07	-0.0080%
GARNISH CHOC MILK FLAKE DRY	0	9	0	0	0	3	6	5	-2	-33.33%	-\$27.47	-0.0070%
SAUCE PORTIONS BBQ	750	750	0	0	0	659	841	616	-225	-36.53%	-\$25.49	-0.0070%

Figure: Food Variance Report of June 2018





Inspiring Excellence



Item	Open Stock	Stock-In	Transfers	Raw Waste	Credits	End Stock	Usage	Proj. Usage	Variance	% Diff	\$ Diff	% of Prod Sales
<b>Food Supplies</b>												
PROD LETTUCE SHREDDED	20	130	0	1	0	20	129	198	69	35.05%	\$339.13	0.0890%
FRIES FRENCH	720	3,312	0	2	0	708	3,322	3445	123	3.56%	\$241.55	0.0640%
FRAP MIX COFFEE	88	371	0	0	0	84	375	322	-52	-16.25%	-\$239.24	-0.0630%
PROD LETTUCE SINGLE LEAF	756	2,856	0	26	0	560	3,026	1602	-1,424	-88.89%	-\$231.68	-0.0610%
JUICE ORANGE CONCENTRATE	125	90	0	0	0	60	155	115	-39	-34.06%	-\$197.11	-0.0520%
CAF POWDER DRINKING CHOCOLATE	13	74	0	0	0	26	61	91	30	32.91%	\$190.74	0.0500%
MILK FULL CREAM	120	3,061	0	0	0	135	3,046	2862	-184	-6.42%	-\$185.38	-0.0490%
COND SUGAR SACHETS	6,910	5,200	0	0	0	5,860	6,250	30313	24,063	79.38%	\$163.63	0.0430%
BUN BRIOCHE FROZEN	364	0	0	1	0	48	315	3	-312	-10400.00%	-\$161.87	-0.0430%
SYRUP FCB COCA COLA	128	240	0	0	0	107	261	330	70	21.11%	\$157.17	0.0410%
BACON CRISPY	1,600	3,840	0	44	0	2,400	2,996	2608	-389	-14.90%	-\$146.11	-0.0390%
CHICKEN CRISPY WM	876	2,200	0	67	0	880	2,130	2225	95	4.27%	\$133.26	0.0350%
FRAP MIX CHOCOLATE	81	294	0	0	0	63	312	285	-26	-9.22%	-\$117.93	-0.0310%
SAUCE GARLIC MAYO	14	36	0	0	0	18	32	52	20	38.88%	\$109.42	0.0290%
SUNDAE MIX	100	690	0	0	0	87	703	646	-57	-8.91%	-\$104.75	-0.0280%
SYRUP SHAKE CHOCOLATE	8	88	0	0	0	20	77	44	-32	-73.46%	-\$101.17	-0.0270%
PROD ONIONS FRESH SLIVERED	10	80	0	0	0	14	76	55	-20	-36.87%	-\$100.54	-0.0270%
CHEESE PARMESAN SHAVED	7	12	0	0	0	10	9	4	-5	-117.92%	-\$97.93	-0.0260%
SAUCE HOUSE GRILLED	14	37	0	0	0	8	43	59	15	25.96%	\$96.66	0.0250%
OIL VEGETABLE	165	660	0	0	0	135	690	650	-40	-6.12%	-\$83.88	-0.0220%
FRAP MIX STRAW & CREAM	39	35	0	0	0	14	60	42	-17	-40.73%	-\$83.25	-0.0220%
CAF HAM SLICES	1,364	4,872	0	0	0	937	5,299	4700	-599	-12.74%	-\$83.20	-0.0220%
PROD TOMATOES	55	230	0	0	0	60	225	251	26	10.24%	\$79.45	0.0210%
KETCHUP BULK	47	84	0	0	0	32	100	134	34	25.33%	\$75.20	0.0200%
BEEF SAUSAGE PATTIES	2,956	2,970	0	41	0	2,700	3,185	2976	-209	-7.02%	-\$73.97	-0.0190%
CHICKEN TENDERS	945	1,008	0	70	0	1,113	770	646	-124	-19.20%	-\$72.30	-0.0190%
BIM CASCADE TRAD LEMONADE 5L	11	30	0	0	0	6	35	26	-10	-37.74%	-\$71.37	-0.0190%
BUN GOURMET	930	2,760	0	17	0	334	3,339	3531	192	5.44%	\$68.16	0.0180%
SYRUP POSTMIX COCA COLA	195	585	0	0	0	147	633	668	35	5.18%	\$66.83	0.0180%
CAF LOAF PINE/A & COCONUT	118	192	0	0	0	157	153	112	-41	-36.61%	-\$66.30	-0.0170%
SAUCE EOTF GOURMET	10	15	0	0	0	6	20	31	11	36.34%	\$65.93	0.0170%
PIE APPLE	300	980	0	15	0	443	822	620	-202	-32.58%	-\$63.69	-0.0170%
SYRUP POSTMIX SPRITE	68	195	0	0	0	88	175	142	-32	-22.58%	-\$62.14	-0.0160%
CREAM WHIP AEROSOL	42	96	0	0	0	21	117	99	-18	-18.00%	-\$58.55	-0.0150%
BEEF PATTIES 3:1	427	1,408	0	53	0	484	1,298	1247	-51	-4.09%	-\$57.76	-0.0150%
POWDERED BEEF GRAVY	3	8	0	0	0	3	8	6	-3	-51.07%	-\$54.01	-0.0140%
COFFEE BEAN	69	320	0	0	0	67	322	316	-6	-1.80%	-\$53.20	-0.0140%
PROD DRYSLAW	1	4	0	0	0	1	4	9	5	53.70%	\$52.61	0.0140%
BACON RASHER	5,520	11,600	0	80	0	3,760	13,280	13046	-234	-1.79%	-\$51.43	-0.0140%
BEEF PATTIES DELUXE 3:1	1,080	0	0	36	0	240	804	771	-33	-4.28%	-\$50.10	-0.0130%
SAUCE BIG MAC	25	140	0	0	0	34	131	113	-18	-15.76%	-\$48.01	-0.0130%
SYRUP POSTMIX FANTA ORANGE	57	150	0	0	0	75	132	109	-23	-21.33%	-\$44.87	-0.0120%
SYRUP FCB RASPBERRY	15	0	0	0	0	15	0	20	20	100.00%	\$44.70	0.0120%
PROD PICKLES	34	88	0	0	0	30	92	81	-11	-13.05%	-\$43.33	-0.0110%
CAF SYRUP SUGAR	5	2	0	0	0	3	4	13	10	73.16%	\$42.93	0.0110%
SHAKE MIX	120	490	0	0	0	71	539	512	-27	-5.28%	-\$42.49	-0.0110%
CHEESE SLICES REGULAR	8,064	27,216	0	52	0	6,048	29,180	28696	-484	-1.69%	-\$42.40	-0.0110%
SAUCE MUSTARD POUCH	30	96	0	0	0	62	64	27	-37	-134.52%	-\$40.40	-0.0110%
SAUCE BIM CARAMEL	1	0	0	0	0	7	-6	0	6	0.00%	\$39.38	0.0100%
SAUCE BIM COFFEE	14	6	0	0	0	7	13	8	-6	-75.96%	-\$37.38	-0.0100%
SYRUP HOT CAKE	360	1,200	0	0	0	620	940	1098	158	14.39%	\$33.29	0.0090%
PROD ONION RED RINGS	5	24	0	0	0	9	20	27	7	25.35%	\$32.78	0.0090%
PROD EGGS FRESH	2,145	7,200	0	58	0	1,500	7,787	7667	-120	-1.57%	-\$31.22	-0.0080%
MILK SOY	25	132	0	0	0	55	103	85	-17	-20.52%	-\$30.31	-0.0080%
BUN REGULAR	980	9,180	0	47	0	1,309	8,804	8637	-167	-1.93%	-\$30.19	-0.0080%
CAF DONUT STRAWBERRY	9	120	0	0	0	58	71	45	-26	-57.78%	-\$29.97	-0.0080%
CAF TORTE CHOC RASPBERRY GF	51	0	0	0	0	21	30	13	-17	-130.77%	-\$29.55	-0.0080%
SPRAY OIL 15L	24	0	0	0	0	0	24	13	-11	-79.53%	-\$29.42	-0.0080%
CHEESE COON TASTY	2,880	7,680	0	36	0	1,824	8,700	8487	-213	-2.51%	-\$29.20	-0.0080%
BEEF PATTIES 5:1	0	4,050	0	29	0	2,475	1,546	1503	-43	-2.86%	-\$29.07	-0.0080%
GARNISH CHOC MILK FLAKE DRY	0	9	0	0	0	3	6	5	-2	-33.33%	-\$27.47	-0.0070%
SAUCE PORTIONS BBQ	750	750	0	0	0	659	841	616	-225	-36.53%	-\$25.49	-0.0070%

Figure: Food Variance Report of June 2018



Item	Open Stock	Stock-In	Transfers	Raw Waste	Credits	End Stock	Usage	Proj. Usage	Variance	% Diff	\$ Diff	% of Prod Sales
PROD SALAD DLM	31	52	0	0	0	9	74	75	1	1.00%	\$4.59	0.0010%
SAUCE BIM STRAWBERRY	5	0	0	0	0	3	2	1	-1	-51.52%	-\$4.48	-0.0010%
SYRUP POSTMIX DIET COKE	63	75	0	0	0	62	76	74	-2	-2.94%	-\$4.20	-0.0010%
CAF MACARONS CHOCOLATE	28	216	0	0	0	182	62	68	6	8.82%	\$3.91	0.0010%
CAF MACARONS MANGO	51	72	0	0	0	82	41	35	-6	-17.14%	-\$3.91	-0.0010%
CAF BUTTER PORTIONS	500	600	0	0	0	425	675	630	-45	-7.14%	-\$3.74	-0.0010%
PROD BEETROOT SLICES	376	756	0	0	0	302	830	778	-52	-6.68%	-\$3.74	-0.0010%
BUN 4 INCH	1,112	6,120	0	38	0	1,110	6,084	6102	18	0.29%	\$3.59	0.0010%
CONES SOFT SERVE	860	1,600	0	12	0	712	1,736	1685	-51	-3.03%	-\$3.27	-0.0010%
APPLE SLICES	21	60	0	0	0	24	57	61	4	6.56%	\$2.77	0.0010%
CAF MUFFIN BLUEBERRY	103	72	0	0	0	61	114	116	2	1.72%	\$2.74	0.0010%
CAF TEA BAGS JASMIN GRN DILMA	100	0	0	0	0	40	60	39	-21	-53.85%	-\$2.72	-0.0010%
CAF ROCKY ROAD SLICE	119	0	0	0	0	90	29	27	-2	-7.41%	-\$2.68	-0.0010%
CHORIZO SLICES NEW	1,116	0	0	0	0	936	180	192	12	6.25%	\$2.37	0.0010%
CAF TOAST RAISIN	170	0	0	0	0	28	142	148	6	4.05%	\$2.26	0.0010%
DRESSING CREAMY CAESAR	7	8	0	0	0	5	10	10	0	2.55%	\$2.18	0.0010%
MILK SKIM	58	466	0	0	0	62	462	460	-2	-0.38%	-\$2.11	-0.0010%
SAUCE CREME EGG MCFURRY	7	0	0	0	0	2	5	4	-1	-12.87%	-\$2.10	-0.0010%
CAF MUESLI	4	0	0	0	0	4	0	0	0	100.00%	\$2.02	0.0010%
PROD ONIONS DEHYDRATED	32	32	0	0	0	26	38	37	-1	-2.76%	-\$1.97	-0.0010%
SAUCE PORTIONS MUSTARD	25	0	0	0	0	0	25	37	12	32.43%	\$1.82	0.0000%
SYRUP POSTMIX COKE NO SUGAR	75	45	0	0	0	80	40	41	1	2.30%	\$1.82	0.0000%
PROD GRAPE TOMATO	115	575	0	0	0	270	420	454	34	7.49%	\$1.82	0.0000%
CAF MARSHMALLOWS	660	0	0	0	0	360	300	242	-58	-23.97%	-\$1.73	0.0000%
COND LIQUID ONION	3	2	0	0	0	2	3	3	0	-3.90%	-\$1.65	0.0000%
SAUCE TOMATO ONION RELISH	2	12	0	0	0	10	4	4	0	5.73%	\$1.64	0.0000%
SYRUP FCB LEMON LIME & BITTER	87	75	0	0	0	80	82	81	-1	-0.87%	-\$1.60	0.0000%
CAF TEA BAGS PEPPERMINT DILM/	160	0	0	0	0	140	20	8	-12	-150.00%	-\$1.55	0.0000%
BUN DAMPER GOURMET	0	0	0	2	0	0	-2	0	2	0.00%	\$1.22	0.0000%
CAF SCONES PLAIN	6	72	0	0	0	66	12	14	2	14.29%	\$1.05	0.0000%
TORTILLA 10 INCH	856	1,296	0	20	0	804	1,328	1324	-4	-0.30%	-\$1.05	0.0000%
BUN 4.5 INCH GRAND MAC	0	1,500	0	8	0	744	748	750	2	0.27%	\$0.88	0.0000%
HOTCAKES CHOC CHIP	0	0	0	3	0	0	-3	0	3	0.00%	\$0.85	0.0000%
CHICKEN GRILL CYT	238	480	0	34	0	264	420	421	1	0.12%	\$0.71	0.0000%
SAUCE BUFFALO NGT TUB	0	800	0	0	0	780	20	17	-3	-17.65%	-\$0.65	0.0000%
CAF SYRUP CARAMEL	14	42	0	0	0	20	36	36	0	0.00%	\$0.00	0.0000%
MUFFIN FRUIT 60	0	0	0	0	0	0	0	0	0	0.00%	\$0.00	0.0000%
CAKE ICE CREAM BIRTHDAY	6	0	0	0	0	5	1	1	0	0.00%	\$0.00	0.0000%
CAF CHEESECAKE IND RASPBERR	56	72	0	0	0	86	42	42	0	0.00%	\$0.00	0.0000%
CHICKEN BITES	0	0	0	0	0	0	0	0	0	0.00%	\$0.00	0.0000%
CHICKEN MCNUGGET SPICY	0	0	0	0	0	0	0	0	0	0.00%	\$0.00	0.0000%
Food Supplies	Totals									Positive Variations	\$2,300.35	0.61%
										Negative Variations	-\$3,883.72	-1.02%
										Group Total Variation	-\$1,583.37	-0.42%

Figure: Food Variation Report of June 2018



Description	Quantity	Food Cost Price \$.cccc	Food Cost Value \$.cc	Food Cost as % Prod Sales
Caramel Syrup 30 ml Shot	2	0.1722	\$0.34	0.0001 %
Caramel Syrup 60 ml Shot	2	0.3444	\$0.69	0.0002 %
O/N HOT APPLE PIE	1	0.3351	\$0.34	0.0001 %
Tri NewCookies Crm C/Cake	1	2.0811	\$2.08	0.0005 %
Med Water 600ml	2	0.3729	\$0.75	0.0002 %
SML CAPPUCCINO	140	0.1583	\$22.16	0.0058 %
STND CAPPUCCINO	113	0.2667	\$30.14	0.0079 %
TALL CAPPUCCINO	169	0.2667	\$45.07	0.0119 %
SML FLAT WHITE	56	0.1395	\$7.81	0.0021 %
STND FLAT WHITE	55	0.2480	\$13.64	0.0036 %
TALL FLAT WHITE	64	0.2480	\$15.87	0.0042 %
SML LONG BLACK	11	0.1395	\$1.53	0.0004 %
STND LONG BLACK	16	0.2480	\$3.97	0.0010 %
TALL LONG BLACK	3	0.2480	\$0.74	0.0002 %
SML CAFFE LATTE	22	0.1395	\$3.07	0.0008 %
STND CAFFE LATTE	38	0.2480	\$9.42	0.0025 %
TALL CAFFE LATTE	72	0.2480	\$17.86	0.0047 %
SML MOCHA	1	0.2520	\$0.25	0.0001 %
TALL MOCHA	4	0.5480	\$2.19	0.0006 %
SML HOT CHOCOLATE	4	0.2062	\$0.82	0.0002 %
STND HOT CHOCOLATE	7	0.3000	\$2.10	0.0006 %
TALL HOT CHOCOLATE	6	0.3938	\$2.36	0.0006 %
Lrg Iced Chocolate	1	0.3881	\$0.39	0.0001 %
Sml ICED LATTE	1	0.2160	\$0.22	0.0001 %
STD ICED LATTE	5	0.4145	\$2.07	0.0005 %
BABYCINO	35	0.0744	\$2.60	0.0007 %
Stnd Cappuccino 2.0	2	0.2667	\$0.53	0.0001 %
Lrg Plain Iced Latte	10	0.5045	\$5.04	0.0013 %
Lrg Chai Tea 2.0	1	0.3438	\$0.34	0.0001 %
STRAWBERRY DONUT	1	1.1528	\$1.15	0.0003 %
Dilmah English Brkfst Tea	17	0.1287	\$2.19	0.0006 %
SML VAN CHAI	5	0.1146	\$0.57	0.0002 %
STND VAN CHAI	5	0.2292	\$1.15	0.0003 %
TALL VAN CHAI	1	0.3438	\$0.34	0.0001 %
TALL VAN CHAI	16	0.3438	\$5.50	0.0014 %
\$1.50 CHEESEBURGER	1	0.6288	\$0.63	0.0002 %
No Milk	8	0.0000	\$0.00	0.0000 %
Lactose Free Full Milk	1	0.4200	\$0.42	0.0001 %
Lactose Free Full Milk	39	0.4200	\$16.38	0.0043 %
Raw Sugar	11	0.0000	\$0.00	0.0000 %
Splenda Sweetener	1	0.0161	\$0.02	0.0000 %
Espresso Shot	2	0.1260	\$0.25	0.0001 %
Grilled Chkn Fillet	2	1.4128	\$2.83	0.0007 %

Sales Value :	\$4,459.77		
Food Cost :	\$576.77	0.15	%
Paper Cost :	\$145.83	0.04	%
Total Cost - Regular Promo :	\$722.60	0.19	%



**Figure: Promo Report of June 2018**





Page 29 of 30

Item#	Description	Item Price effective Date	Food Cost effective Date	Selling Price \$.cc	Food Cost Price	Food Cost %	Paper Cost Price	Paper Cost %	Units Made	Waste	Food Cost Of Product	Paper Cost Of Product	PMix % Of Sales
822	Splenda Packets	1-Jul-09	2-Feb-17	\$0.00	\$0.0161	0.00%	\$0.0000	0.00%	23	0	\$0.37	\$0.00	0.00%
9517	Splenda Sweetener	12-Feb-09	2-Feb-17	\$0.00	\$0.0161	0.00%	\$0.0000	0.00%	295	0	\$4.75	\$0.00	0.00%
9906	Steamed Bun	1-Jul-09	1-Jan-05	\$0.00	\$0.0000	0.00%	\$0.0000	0.00%	21	0	\$0.00	\$0.00	0.00%
9531	Strawberry Jam	12-Feb-09	7-Oct-09	\$0.00	\$0.0000	0.00%	\$0.0000	0.00%	15	0	\$0.00	\$0.00	0.00%
801	Strawberry Jam	1-Jul-09	7-Oct-09	\$0.00	\$0.0000	0.00%	\$0.0000	0.00%	8	0	\$0.00	\$0.00	0.00%
9515	Sugar Packets	12-Feb-09	2-May-17	\$0.00	\$0.0068	0.00%	\$0.0000	0.00%	5,394	0	\$36.68	\$0.00	0.00%
821	Sugar Packets	1-Jul-09	2-May-17	\$0.00	\$0.0068	0.00%	\$0.0000	0.00%	77	0	\$0.52	\$0.00	0.00%
935	TAKE AWAY ORDER	1-Jul-09	1-Jan-05	\$0.00	\$0.0000	0.00%	\$0.0000	0.00%	14	0	\$0.00	\$0.00	0.00%
9532	Vegemite	12-Feb-09	7-Oct-09	\$0.00	\$0.0000	0.00%	\$0.0000	0.00%	1	0	\$0.00	\$0.00	0.00%
504	Whipped Butter	1-Jul-09	2-Nov-17	\$0.00	\$0.1030	0.00%	\$0.0000	0.00%	14	0	\$1.44	\$0.00	0.00%
<b>Items with \$0.00 selling price</b>											\$4,192.50	\$118.72	1.09%

Page 30 of 30

Item#	Description	Item Price effective Date	Food Cost effective Date	Selling Price \$.cc	Food Cost Price	Food Cost %	Paper Cost Price	Paper Cost %	Units Made	Waste	Food Cost Of Product	Paper Cost Of Product	PMix % Of Sales
											\$85,658.17	\$9,955.52	
											<b>Food</b>	<b>Paper</b>	
<b>Projected Cost of Product Made</b>											\$85,658.17	\$9,955.52	
- Cost of Reg. Promo											\$575.60	\$160.44	
- Cost of Police Promo											\$261.99	\$37.77	
- Cost of Completed Waste											\$311.35	\$38.07	
+ Cost of *Sundry Items											\$379.49	\$2,431.77	
<b>Projected Cost of Product Sold</b>											\$84,888.72	\$12,151.01	
OCR % of Product Sold											22.38%	3.20%	
- Stat Variance %											-0.42%	-0.03%	
<b>* Projected P&amp;L Cost %</b>											<b>22.80%</b>	<b>3.23%</b>	
<b>Food and Paper Cost based on the Periods Product Sales of</b>											<b>\$379,340.68</b>		
<b>Menu items with \$0 selling price have a total food Cost of</b>											<b>\$4,192.50 or 1.11% of Sales</b>		

\* Sundry Items are items that were used during the month but were not assigned to a recipe and therefore are not included in the qcr calculation. The Items might include meat seasoning, salt, napkins and cup trays.

#### Quality Cost Analysis

	Retail Value \$	Retail % Food	Food Cost \$	Product Sales %	Retail % Paper	Paper Cost \$	Product Sales %
Actual Product Sales less discounted meals	\$374,178.48	22.38%	\$83,354.04	21.97%	3.20%	\$11,885.65	3.16%
+ Employee Meals EFC	\$1,692.81	22.38%	\$378.82	0.10%	3.20%	\$54.67	0.01%
+ Discount Meals EFC	\$1,155.17	22.38%	\$258.50	0.07%	3.20%	\$37.30	0.01%
+ Manager Meals EFC	\$2,314.22	22.38%	\$517.88	0.14%	3.20%	\$74.73	0.02%
+ Optimum Cost			\$84,509.23	22.28%		\$12,152.35	3.20%
- Stock Variation			-\$1,583.37	-0.42%		-\$99.16	-0.03%
+ Projected P&L Cost			\$86,082.60	22.70%		\$12,251.51	3.23%

No Problems found with Product mix

**Figure: Cost Analysis Report of June 2018**



Inspiring Excellence